

GOVERNMENT OF ANDHRA PRADESH
A B S T R A C T

Municipal Administration and Urban Development Department – 13th finance commission – Implementation of Accrual Based Accounting System in all urban Local Bodies (ULBs) – Approval of Revised Andhra Pradesh Municipal Uniform Budget and Account codes – Orders – Issued.

MUNICIPAL ADMINISTRATION & URBAN DEVELOPMENT (R) DEPARTMENT

G.O.Ms.No. 307

Dated: 07.08.2012

Read the following:

1. G.O.Ms.No.233, MA, dated 22.5.2002.
2. G.O.Ms.No.287, MA, dated 21.02.2011.
3. G.O.Ms.No.270 MA & UD (R) Department, dated 15.07.2011.
4. From the DMA, Hyderabad, Lr.No.004/MAARC/XIIIFC/DMA,/2012, dated 26.01.2012.

<>0<>

ORDER:

In the G.O. 1st read above, orders were issued for adoption of Accrual Based Accounting System in all Local Bodies and Corporations in the state. Further in the G.O. 2nd read above, orders were also issued in A.P. Municipal Accounting Manual for implementation of Double Entry Accrual Based Accounting System in all the Urban Local Bodies basing on Andhra Pradesh Municipal Accounting Manual Developed by Center for Good Governance.

2. Further, in G.O.Ms.No.270, Municipal Administration and Urban Development (R) Department orders were also issued constituting a Municipal Accounts and Audit Coordination Committee (MAARC) under the Chairmanship of DMA in which the Director of Local Fund Audit is also one of the Members to review and progress of Accounts and Audits of Urban Local Bodies, functioning of MAARC Cell etc.

3. The Director of Municipal Administration in his letter 4th read above, has stated that the Municipal Accounts and Audit Coordination Committee during the review of the counting reform by Urban Local Bodies and the RCA Firms positioned identified that the chart of Accounts given in APMAM requires certain amendments, and that certain aspects such as budget release of salaries to Municipal Employees etc., are not accommodated by the existing Accounting Code. Therefore the committee decided to revive the accounting codes for Double Entry Based Accounting System by the Director of State Audit in consultation with Centre for Good Governance. Accordingly the Director of State Audit revised Andhra Pradesh Municipal Uniform Budget and Accounting Codes and Commissioner and Director of Municipal Administration, Hyderabad has requested to approve the same by Government.

4. The Government after careful consideration and examination of the proposals, hereby approve the revised Andhra Pradesh Municipal Uniform Budget and Accounts code formulated by Centre for Good Governance and State Audit as annexed to this order for adoption by all urban Local bodies in the State.

5. The Commissioner and Director of Municipal Administration, Hyderabad is requested to ensure that all Urban Local Bodies in the state shall here after follow the revised Andhra Pradesh Municipal Uniform Budget and Accounts code.

Contd...2..

// 2 //

6. This order issues with the concurrence of Finance (Expr.M&F) Department vide their U.O.No.6233/81/A1/Expr.(M&F)/2012, dated 04.05.2012.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

RAJIV RANJAN MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT

To

The Commissioner and Director of Municipal Administration, Hyderabad.

The Commissioner, Greater Hyderabad Municipal Corporation,

The Commissioner, Greater Visakhapatnam Municipal Corporation.

The Commissioner, Vijayawada Municipal Corporation.

The Commissioner, Tirupathi Municipal Corporation.

All Urban Local Bodies in the State through C&DMA, Hyderabad.

Copy to

The Director General, Centre for Good Governance, Jubilee Hills, Hyderabad.

The P.S. to Principal Secretary (MA) to Government.

Sf/sc

//FORWARDED BY ORDER//

SECTION OFFICER